

Lesson Plan (2021-22) Even Sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (2nd sem)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Dissolution of Partnership firm-Insolvency of Partners
2	2 nd /Week	Amalgamation and Sale of Partnership firms, Gradual Realization and Piecemeal Distribution
3	3 rd /Week	Hire Purchase System and Installment Payment Systems
4	4 th / Week	Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession
5	1 st /Week (March)	Joint Venture: Accounting procedures: Joint Bank Account
6	2 nd / Week	Memorandum joint venture account
7	3 rd / Week	Royalty Account: Meaning, Types of Royalties, Basis of Royalty, Accounting Entries.
8	4 th / Week	Branch Account: Meaning, Methods- Debtor System, Income Statement System
9	1 st /Week (April)	Final Account System, Pros and Cons of Branch Accounting, Accounting Treatment.
10	2 nd / Week	Insolvency Accounts for Non Corporate Entities: Defining Insolvency, Statement of Affairs as on date of order
11	3 rd / Week	Difference between Balance Sheet Statement of Affairs and Accounting

		Treatment
12	4 th / Week	Revision and Problem Solving

Signature

Lesson Plan (2021-22)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:-Marketing Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Marketing - An Introduction
2	2 nd /Week	Marketing concepts
3	3 rd /Week	Market Segmentation
4	4 th / Week	Consumer Behaviour
5	1 st /Week (March)	Product Planning and Development
6	2 nd / Week	Development of New Product
7	3 rd / Week	Product Life Cycle
8	4 th / Week	Product Identification : Branding
9	1 st /Week (April)	Product Pricing, Advertising
10	2 nd / Week	Advertising Media, Evaluation of Advertising Effectiveness

11	3 rd / Week	Sales Promotion, Publicity and Public Relations
12	4 th / Week	E-Marketing

Signature

Lesson Plan (2021-22)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:- Business Ethics

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Nature, Scope and Importance of Business Ethics
2	2 nd /Week	Corporate Social Responsibility
3	3 rd /Week	Corporate Governance
4	4 th / Week	Emerging Business Ethics Issues and Institutionalisation
5	1 st /Week (March)	Ethical Decision Making and Ethical Leadership
6	2 nd / Week	Implementing Business Ethics
7	3 rd / Week	Business Ethics in Global Economy
8	4 th / Week	Business Sustainability
9	1 st /Week (April)	Revision
10	2 nd / Week	Revision

11	3 rd / Week	Test & Assignment
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2021-22)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (6th sem.)

Subject:- Financial Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Financial Management- Nature, Scope, Objectives of Financial Management
2	2 nd /Week	Interface between Finance and Other Business Functions Sources of Finance- on the basis of period, ownership and sources of generation
3	3 rd /Week	Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies
4	4 th / Week	Time Value of Money- Practical Applications of Compounding and Present Value Techniques
5	1 st /Week (March)	Concepts of Cost of Capital, Computation of cost and weighted average cost of capital, CAPM Approach, Agency Costs
6	2 nd / Week	Capital Structure Theories- NI, NOi, Traditional and M-M approach
7	3 rd / Week	Capital Budgeting- Nature, Process & Importance, Techniques & applications

8	4 th / Week	Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision, Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance
9	1 st /Week (April)	Working Capital Management- concept, significance, determinants, approaches to working capital management
10	2 nd / Week	Sources of working capital, Cash Management, Receivables Management
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2021-22) Odd sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (1st sem.)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction: Meaning, Objectives, Process, Limitations and basic terms of Accounting
2	3 rd /Week	Financial Accounting Standards
3	4 th / Week	Need and Procedures, Convergence to IFRS.
4	1 st /Week (Oct.)	Capital and Revenue items; Reserves and Provisions: Meaning, Difference between Reserves and Provisions, Categories of Provisions
5	2 nd / Week	Provision for Tax, Categories of Reserves
6	3 rd / Week	Depreciation: - Meaning, Causes, Accounting procedure
7	1 st /Week (Nov.)	Straight line method, Diminishing balance method and change of method
8	2 nd / Week	Rectifications of Errors: Meaning and Types of Errors Numerical Questions
9	3 rd / Week	Final Accounts with Adjustments: Meaning, Objectives, Manufacturing Account
10	4 th / Week	Accounting for Non-Profit Organizations: Meaning, Characteristics

11	1 st /Week (Dec.)	Consignment Accounts: Meaning, Accounting Treatment in the Books
12	2 nd / Week	Practical Problems

Signature

Lesson Plan (2021-22)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (3rd sem.)

Subject:-E-Commerce

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction of E-Commerce
2	3 rd /Week	Models of E-Commerce:-B2B, B2C,C2B,C2C
3	4 th / Week	Introduction of internet, Domain name, IP address
4	1 st /Week (Oct.)	Mobile Banking, Mobile information Device
5	2 nd / Week	Online Payment Mechanism
6	3 rd / Week	Risk Management options for E-Payment System
7	1 st /Week (Nov.)	Plastic Money:- Debit Card, Credit Card
8	2 nd / Week	Threats of E-Commerce
9	3 rd / Week	Cyber Law- IT Act 2000
10	4 th / Week	E-Governance

11	1 st /Week (Dec.)	Revision
12	2 nd / Week	Revision

Signature

Lesson Plan (2021-22)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:-Auditing

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Auditing: Concept, Objectives, Importance and Types of Auditing
2	3 rd /Week	Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.
3	4 th / Week	Audit Procedure- Routine Checking, Vouching
4	1 st /Week (Oct.)	Verification & Valuation of Assets & Liabilities.
5	2 nd / Week	Audit of Public Company: Qualification of a Company Auditor,
6	3 rd / Week	Appointment of company Auditors, Powers, Duties and liabilities of Auditors
7	1 st /Week (Nov.)	Audit of Depreciation and Reserves, Divisible profits & dividends.
8	2 nd / Week	Audit Report and Investigation

9	3 rd / Week	Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report
10	4 th / Week	Contents, Types of Audit Report.
11	1 st /Week (Dec.)	Investigation: Meaning, Concept, Features and Significance of Investigation.
12	2 nd / Week	Revision

Signature

Lesson Plan (2021-22)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:- Management Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction to Management Accounting: Management Accounting- Nature and Scope
2	3 rd /Week	Methods of Management Accounting, Financial Accounting vs Cost Accounting vs Management Accounting
3	4 th / Week	Management Accountant: Position and Role, Essential Qualities and Responsibilities
4	1 st /Week (Oct.)	Contemporary Issues in Management Accounting Contemporary issues in Management Accounting

5	2 nd / Week	Value Chain Analysis, Activity Based Accounting
6	3 rd / Week	Balanced Scorecard- Elements, Advantages and Disadvantages
7	1 st /Week (Nov.)	CVP Analysis: Assumptions and its Applications
8	2 nd / Week	Standard Costing: Concept, Advantages; Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances
9	3 rd / Week	Transfer Pricing- Concept and Methods
10	4 th / Week	Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centres
11	1 st /Week (Dec.)	Total Quality Management: Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM,
12	2 nd / Week	History and Evolution, Deming's 14 Points for TQM, TQM Resources

Signature

Lesson Plan (2022-23) Even Sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (2nd sem)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Dissolution of Partnership firm-Insolvency of Partners
2	2 nd /Week	Amalgamation and Sale of Partnership firms, Gradual Realization and Piecemeal Distribution
3	3 rd /Week	Hire Purchase System and Installment Payment Systems
4	4 th / Week	Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession
5	1 st /Week (March)	Joint Venture: Accounting procedures: Joint Bank Account
6	2 nd / Week	Memorandum joint venture account
7	3 rd / Week	Royalty Account: Meaning, Types of Royalties, Basis of Royalty, Accounting Entries.
8	4 th / Week	Branch Account: Meaning, Methods- Debtor System, Income Statement System
9	1 st /Week (April)	Final Account System, Pros and Cons of Branch Accounting, Accounting Treatment.
10	2 nd / Week	Insolvency Accounts for Non Corporate Entities: Defining Insolvency, Statement of Affairs as on date of order
11	3 rd / Week	Difference between Balance Sheet Statement of Affairs and Accounting

		Treatment
12	4 th / Week	Revision and Problem Solving

Signature

Lesson Plan (2022-23)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:-Marketing Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Marketing - An Introduction
2	2 nd /Week	Marketing concepts
3	3 rd /Week	Market Segmentation
4	4 th / Week	Consumer Behaviour
5	1 st /Week (March)	Product Planning and Development
6	2 nd / Week	Development of New Product
7	3 rd / Week	Product Life Cycle
8	4 th / Week	Product Identification : Branding
9	1 st /Week (April)	Product Pricing, Advertising
10	2 nd / Week	Advertising Media, Evaluation of Advertising Effectiveness

11	3 rd / Week	Sales Promotion, Publicity and Public Relations
12	4 th / Week	E-Marketing

Signature

Lesson Plan (2022-23)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:- Business Ethics

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Nature, Scope and Importance of Business Ethics
2	2 nd /Week	Corporate Social Responsibility
3	3 rd /Week	Corporate Governance
4	4 th / Week	Emerging Business Ethics Issues and Institutionalisation
5	1 st /Week (March)	Ethical Decision Making and Ethical Leadership
6	2 nd / Week	Implementing Business Ethics
7	3 rd / Week	Business Ethics in Global Economy
8	4 th / Week	Business Sustainability
9	1 st /Week (April)	Revision
10	2 nd / Week	Revision

11	3 rd / Week	Test & Assignment
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2022-23)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (6th sem.)

Subject:- Financial Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Financial Management- Nature, Scope, Objectives of Financial Management
2	2 nd /Week	Interface between Finance and Other Business Functions Sources of Finance- on the basis of period, ownership and sources of generation
3	3 rd /Week	Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies
4	4 th / Week	Time Value of Money- Practical Applications of Compounding and Present Value Techniques
5	1 st /Week (March)	Concepts of Cost of Capital, Computation of cost and weighted average cost of capital, CAPM Approach, Agency Costs
6	2 nd / Week	Capital Structure Theories- NI, NOi, Traditional and M-M approach
7	3 rd / Week	Capital Budgeting- Nature, Process & Importance, Techniques & applications

8	4 th / Week	Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision, Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance
9	1 st /Week (April)	Working Capital Management- concept, significance, determinants, approaches to working capital management
10	2 nd / Week	Sources of working capital, Cash Management, Receivables Management
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2022-23) Odd Sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (1st sem.)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction: Meaning, Objectives, Process, Limitations and basic terms of Accounting
2	3 rd /Week	Financial Accounting Standards
3	4 th / Week	Need and Procedures, Convergence to IFRS.
4	1 st /Week (Oct.)	Capital and Revenue items; Reserves and Provisions: Meaning, Difference between Reserves and Provisions, Categories of Provisions
5	2 nd / Week	Provision for Tax, Categories of Reserves
6	3 rd / Week	Depreciation: - Meaning, Causes, Accounting procedure
7	1 st /Week (Nov.)	Straight line method, Diminishing balance method and change of method
8	2 nd / Week	Rectifications of Errors: Meaning and Types of Errors Numerical Questions
9	3 rd / Week	Final Accounts with Adjustments: Meaning, Objectives, Manufacturing Account
10	4 th / Week	Accounting for Non-Profit Organizations: Meaning, Characteristics

11	1 st /Week (Dec.)	Consignment Accounts: Meaning, Accounting Treatment in the Books
12	2 nd / Week	Practical Problems

Signature

Lesson Plan (2022-23)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (3rd sem.)

Subject:-E-Commerce

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction of E-Commerce
2	3 rd /Week	Models of E-Commerce:-B2B, B2C,C2B,C2C
3	4 th / Week	Introduction of internet, Domain name, IP address
4	1 st /Week (Oct.)	Mobile Banking, Mobile information Device
5	2 nd / Week	Online Payment Mechanism
6	3 rd / Week	Risk Management options for E-Payment System
7	1 st /Week (Nov.)	Plastic Money:- Debit Card, Credit Card
8	2 nd / Week	Threats of E-Commerce
9	3 rd / Week	Cyber Law- IT Act 2000
10	4 th / Week	E-Governance

11	1 st /Week (Dec.)	Revision
12	2 nd / Week	Revision

Signature

Lesson Plan (2022-23)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:-Auditing

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Auditing: Concept, Objectives, Importance and Types of Auditing
2	3 rd /Week	Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.
3	4 th / Week	Audit Procedure- Routine Checking, Vouching
4	1 st /Week (Oct.)	Verification & Valuation of Assets & Liabilities.
5	2 nd / Week	Audit of Public Company: Qualification of a Company Auditor,
6	3 rd / Week	Appointment of company Auditors, Powers, Duties and liabilities of Auditors
7	1 st /Week (Nov.)	Audit of Depreciation and Reserves, Divisible profits & dividends.
8	2 nd / Week	Audit Report and Investigation

9	3 rd / Week	Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report
10	4 th / Week	Contents, Types of Audit Report.
11	1 st /Week (Dec.)	Investigation: Meaning, Concept, Features and Significance of Investigation.
12	2 nd / Week	Revision

Signature

Lesson Plan (2022-23)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:- Management Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction to Management Accounting: Management Accounting- Nature and Scope
2	3 rd /Week	Methods of Management Accounting, Financial Accounting vs Cost Accounting vs Management Accounting
3	4 th / Week	Management Accountant: Position and Role, Essential Qualities and Responsibilities
4	1 st /Week (Oct.)	Contemporary Issues in Management Accounting Contemporary issues in Management Accounting

5	2 nd / Week	Value Chain Analysis, Activity Based Accounting
6	3 rd / Week	Balanced Scorecard- Elements, Advantages and Disadvantages
7	1 st /Week (Nov.)	CVP Analysis: Assumptions and its Applications
8	2 nd / Week	Standard Costing: Concept, Advantages; Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances
9	3 rd / Week	Transfer Pricing- Concept and Methods
10	4 th / Week	Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centres
11	1 st /Week (Dec.)	Total Quality Management: Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM,
12	2 nd / Week	History and Evolution, Deming's 14 Points for TQM, TQM Resources

Signature

Lesson Plan (2023-24) Even Sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (2nd sem)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Dissolution of Partnership firm-Insolvency of Partners
2	2 nd /Week	Amalgamation and Sale of Partnership firms, Gradual Realization and Piecemeal Distribution
3	3 rd /Week	Hire Purchase System and Installment Payment Systems
4	4 th / Week	Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession
5	1 st /Week (March)	Joint Venture: Accounting procedures: Joint Bank Account
6	2 nd / Week	Memorandum joint venture account
7	3 rd / Week	Royalty Account: Meaning, Types of Royalties, Basis of Royalty, Accounting Entries.
8	4 th / Week	Branch Account: Meaning, Methods- Debtor System, Income Statement System
9	1 st /Week (April)	Final Account System, Pros and Cons of Branch Accounting, Accounting Treatment.
10	2 nd / Week	Insolvency Accounts for Non Corporate Entities: Defining Insolvency, Statement of Affairs as on date of order
11	3 rd / Week	Difference between Balance Sheet Statement of Affairs and Accounting

		Treatment
12	4 th / Week	Revision and Problem Solving

Signature

Lesson Plan (2023-24)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:-Marketing Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Marketing - An Introduction
2	2 nd /Week	Marketing concepts
3	3 rd /Week	Market Segmentation
4	4 th / Week	Consumer Behaviour
5	1 st /Week (March)	Product Planning and Development
6	2 nd / Week	Development of New Product
7	3 rd / Week	Product Life Cycle
8	4 th / Week	Product Identification : Branding
9	1 st /Week (April)	Product Pricing, Advertising
10	2 nd / Week	Advertising Media, Evaluation of Advertising Effectiveness

11	3 rd / Week	Sales Promotion, Publicity and Public Relations
12	4 th / Week	E-Marketing

Signature

Lesson Plan (2023-24)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 2nd (4th sem.)

Subject:- Business Ethics

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Nature, Scope and Importance of Business Ethics
2	2 nd /Week	Corporate Social Responsibility
3	3 rd /Week	Corporate Governance
4	4 th / Week	Emerging Business Ethics Issues and Institutionalisation
5	1 st /Week (March)	Ethical Decision Making and Ethical Leadership
6	2 nd / Week	Implementing Business Ethics
7	3 rd / Week	Business Ethics in Global Economy
8	4 th / Week	Business Sustainability
9	1 st /Week (April)	Revision
10	2 nd / Week	Revision

11	3 rd / Week	Test & Assignment
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2023-24)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (6th sem.)

Subject:- Financial Management

Sr. no.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Financial Management- Nature, Scope, Objectives of Financial Management
2	2 nd /Week	Interface between Finance and Other Business Functions Sources of Finance- on the basis of period, ownership and sources of generation
3	3 rd /Week	Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies
4	4 th / Week	Time Value of Money- Practical Applications of Compounding and Present Value Techniques
5	1 st /Week (March)	Concepts of Cost of Capital, Computation of cost and weighted average cost of capital, CAPM Approach, Agency Costs
6	2 nd / Week	Capital Structure Theories- NI, NOI, Traditional and M-M approach
7	3 rd / Week	Capital Budgeting- Nature, Process & Importance, Techniques & applications

8	4 th / Week	Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision, Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance
9	1 st /Week (April)	Working Capital Management- concept, significance, determinants, approaches to working capital management
10	2 nd / Week	Sources of working capital, Cash Management, Receivables Management
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Signature

Lesson Plan (2023-24) Odd sem

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 1 (1st sem.)

Subject:- Financial Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction: Meaning, Objectives, Process, Limitations and basic terms of Accounting
2	3 rd /Week	Financial Accounting Standards
3	4 th / Week	Need and Procedures, Convergence to IFRS.
4	1 st /Week (Oct.)	Capital and Revenue items; Reserves and Provisions: Meaning, Difference between Reserves and Provisions, Categories of Provisions
5	2 nd / Week	Provision for Tax, Categories of Reserves
6	3 rd / Week	Depreciation: - Meaning, Causes, Accounting procedure
7	1 st /Week (Nov.)	Straight line method, Diminishing balance method and change of method
8	2 nd / Week	Rectifications of Errors: Meaning and Types of Errors Numerical Questions
9	3 rd / Week	Final Accounts with Adjustments: Meaning, Objectives, Manufacturing Account
10	4 th / Week	Accounting for Non-Profit Organizations: Meaning, Characteristics

11	1 st /Week (Dec.)	Consignment Accounts: Meaning, Accounting Treatment in the Books
12	2 nd / Week	Practical Problems

Signature

Lesson Plan (2023-24)

Name of Lecturer:-Sh. Dinesh Kumar

Class and Section : B.Com 2nd (3rd sem.)

Subject:-E-Commerce

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction of E-Commerce
2	3 rd /Week	Models of E-Commerce:-B2B, B2C,C2B,C2C
3	4 th / Week	Introduction of internet, Domain name, IP address
4	1 st /Week (Oct.)	Mobile Banking, Mobile information Device
5	2 nd / Week	Online Payment Mechanism
6	3 rd / Week	Risk Management options for E-Payment System
7	1 st /Week (Nov.)	Plastic Money:- Debit Card, Credit Card
8	2 nd / Week	Threats of E-Commerce
9	3 rd / Week	Cyber Law- IT Act 2000
10	4 th / Week	E-Governance

11	1 st /Week (Dec.)	Revision
12	2 nd / Week	Revision

Signature

Lesson Plan (2023-24)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:-Auditing

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Auditing: Concept, Objectives, Importance and Types of Auditing
2	3 rd /Week	Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.
3	4 th / Week	Audit Procedure- Routine Checking, Vouching
4	1 st /Week (Oct.)	Verification & Valuation of Assets & Liabilities.
5	2 nd / Week	Audit of Public Company: Qualification of a Company Auditor,
6	3 rd / Week	Appointment of company Auditors, Powers, Duties and liabilities of Auditors
7	1 st /Week (Nov.)	Audit of Depreciation and Reserves, Divisible profits & dividends.
8	2 nd / Week	Audit Report and Investigation

9	3 rd / Week	Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report
10	4 th / Week	Contents, Types of Audit Report.
11	1 st /Week (Dec.)	Investigation: Meaning, Concept, Features and Significance of Investigation.
12	2 nd / Week	Revision

Signature

Lesson Plan (2023-24)

Name of Lecturer:- Sh. Dinesh Kumar

Class and Section : B.Com 3rd (5th sem.)

Subject:- Management Accounting

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction to Management Accounting: Management Accounting- Nature and Scope
2	3 rd /Week	Methods of Management Accounting, Financial Accounting vs Cost Accounting vs Management Accounting
3	4 th / Week	Management Accountant: Position and Role, Essential Qualities and Responsibilities
4	1 st /Week (Oct.)	Contemporary Issues in Management Accounting Contemporary issues in Management Accounting

5	2 nd / Week	Value Chain Analysis, Activity Based Accounting
6	3 rd / Week	Balanced Scorecard- Elements, Advantages and Disadvantages
7	1 st /Week (Nov.)	CVP Analysis: Assumptions and its Applications
8	2 nd / Week	Standard Costing: Concept, Advantages; Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances
9	3 rd / Week	Transfer Pricing- Concept and Methods
10	4 th / Week	Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centres
11	1 st /Week (Dec.)	Total Quality Management: Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM,
12	2 nd / Week	History and Evolution, Deming's 14 Points for TQM, TQM Resources

Signature